



For Calendar Year 2002 or fiscal year beginning \_\_\_\_\_, 2002, and ending \_\_\_\_\_, 200 \_\_\_\_

PLEASE PRINT OR TYPE

**Iowa Fiduciary Return**

Name of Estate or Trust		Dept. of Revenue No.	<b>Check one:</b> <input type="checkbox"/> Estate <input type="checkbox"/> Simple Trust <input type="checkbox"/> Complex Trust <input type="checkbox"/> Bankruptcy Estate <i>If trust, check one:</i> <input type="checkbox"/> Testamentary <input type="checkbox"/> Inter Vivos
Name, Address, and Title of Fiduciary		Federal Identification No.	
Name of Attorney	Attorney's Phone Number	Iowa County in which estate is pending	
Address (Number and Street)	City	State Zip Code	
		Probate No.	

Authorization is granted to the attorney listed above to receive confidential tax information under Iowa Code section 421.60 to act as the trust or estate's representative before the Iowa Department of Revenue and Finance and to make written or oral presentations on behalf of the trust or estate.

Have prior returns been filed for this estate or trust? ☐ Yes ☐ No **IS INCOME TAX CERTIFICATE OF ACQUITTANCE REQUESTED?** ☐ Yes ☐ No

<b>INCOME</b>	1. Dividends (enter full amount) .....	1. _____
	2. Interest .....	2. _____
	3. Income from partnerships and other fiduciaries (attach supporting schedule) .....	3. _____
	4. Net rents and royalties .....	4. _____
	5. Net business and farm income or loss (attach Schedules C or C-EZ and F, federal form 1040) ....	5. _____
	6. Net gain (loss) from capital assets .....	6. _____
	7. Add gains excluded under section 641(c)IRC (see instructions) .....	7. _____
	8. Ordinary gains (losses) (attach federal form 4797) .....	8. _____
	9. Other income (state nature of income) .....	9. _____
	10. Total income (add lines 1 through 9) .....	10. _____ ▲

<b>DEDUCTIONS</b>	11. Interest (enter on Schedule D, page 2) .....	11. _____
	12. Taxes (enter on Schedule D, page 2) .....	12. _____
	13. Fiduciary fees (enter on Schedule D, page 2) .....	13. _____
	14. Charitable deduction (from income in compliance with Will or Trust instrument) .....	14. _____
	15. Attorney, accountant, and return preparer fees (enter on Schedule D, page 2) .....	15. _____
	16. Other deductions not subject to 2% floor (enter on Schedule D, page 2) .....	16. _____
	17. Allowable miscellaneous itemized deductions (enter on Schedule D, page 2) .....	17. _____
	18. Total (add lines 11 through 17) .....	18. _____ ▲
	19. Balance (subtract line 18 from line 10) .....	19. _____ ▲
	20. Distributions to beneficiaries (complete Schedule B on page 2 or attach federal Schedule K-1) ....	20. _____
	21. Federal estate tax attributable to income in respect of a decedent (fiduciary's share) .21.	21. _____
	22. Total (add lines 20 and 21) .....	22. _____
	23. Taxable income of fiduciary (line 19 minus line 22) <b>Must be zero on final return</b> .....	23. _____ ▲

<b>RESIDENT COMPUTED TAX</b>	Residents complete lines 24-33. Nonresidents complete Schedule C and enter on line 33.	
	24. Compute tax from rate Schedule E, page 2 .....	24. _____
	25. Iowa lump sum tax (attach federal Schedule 4972) .....	25. _____
	26. Iowa minimum tax (attach IA 6251) .....	26. _____
	27. Tax before credits (add lines 24 through 26) .....	27. _____
	28. Personal exemption credit .....	28. 40.00
	29. Out-of-state tax credit (attach copy of out-of-state return and schedule IA 130) .....	29. _____
	30. Motor fuel tax credit (attach Schedule IA 4136) .....	30. _____
	31. Other credits .....	31. _____
	32. Total credits (add lines 28 through 31) .....	32. _____
<b>TAX DUE</b>	33. Tax liability: Residents subtract line 32 from 27. Nonresidents enter amount from line 20, Schedule C .....	33. _____
	34. Tax paid with additional Iowa Fiduciary Income Tax Payment Voucher .....	34. _____
	35. Refund: If line 34 is larger than line 33, enter the difference .....	35. _____ ▲
	36. Amount due: If line 34 is less than line 33, enter the difference .....	36. _____ ▲

**DECLARATION:** The undersigned hereby certifies and declares that this return together with any schedules or papers attached hereto has been duly examined; that to the best knowledge and belief of the undersigned, it is a true, correct and complete return for the taxable year as required by the income tax law of the State of Iowa and the rules and regulations issued under authority thereof. Note: State tax information may be disclosed to tax officials of another state or of the United States for tax administrative purposes.

<b>SIGN HERE</b>	Signature of fiduciary or officer representing fiduciary	Date
	Signature of preparer other than fiduciary	Preparer's ID No.
	Address	Date

**Fiduciary Schedules A, B, C, D and E**

**Schedule A - Background Information:** Answer all applicable questions.

1. Date estate was opened or created \_\_\_\_\_
2. Date of decedent's death \_\_\_\_\_
3. Decedent's business or occupation \_\_\_\_\_
4. Decedent's age at death \_\_\_\_\_
5. Was a decedent's final return filed? ☐ Yes ☐ No
6. Did will of decedent create trust? ☐ Yes ☐ No
7. Did decedent file IOWA return(s) up to the date of death? ☐ Yes ☐ No If no, attach earnings statement or explanatory affidavit.
8. Enter decedent's name, address, and Social Security Number on returns filed: \_\_\_\_\_  
\_\_\_\_\_
9. Name and Social Security Number of decedent's spouse, if any: \_\_\_\_\_
10. Enter name(s) of executor(s): \_\_\_\_\_
11. Enter date(s) and amount(s) of executor's fees paid to executor(s): \_\_\_\_\_
12. Had federal audit been made on prior returns of decedent or the estate or trust? ☐ Yes ☐ No Is an audit now in the process? ☐ Yes ☐ No
13. Have expenses of administration or selling expenses been deducted for federal estate tax purposes? ☐ Yes ☐ No
14. Did you as fiduciary withhold on income distributions made to nonresident beneficiaries? ☐ Yes ☐ No
15. Does the estate/trust elect to recognize the gain or loss on a distribution of property under section IRC 643(d)(e)? ☐ Yes ☐ No

**Schedule B - Beneficiaries' Shares of Income and Credits:** Attach additional pages as necessary.

	Beneficiary A	Beneficiary B	Beneficiary C	TOTALS
1. Names of each beneficiary ..... 1.				
2. Social Security Number ..... 2.				
3. Address ..... 3.				
4. Iowa resident (Yes/No) ..... 4.				
5. Net short-term capital gains ..... 5.				
6. Net long-term capital gain (100%) ..... 6.				
7. Depreciation and depletion ..... 7.				
8. Ordinary income subject to Iowa income tax ..... 8.				
9. Income not subject to Iowa income tax ..... 9.				
10. Excess deductions ..... 10.				
REGARDING IOWA NONRESIDENT INCOME .....				
11. Iowa income tax withheld, if any ..... 11.				
12. Withholding agent's identification number ..... 12.				

**Schedule C - Computation of Nonresident's Tax**

- |  |     |               |
|--|-----|---------------|
| 1. Federal taxable income from federal 1041 .....  | 1.  | _____         |
| 2. Interest and dividends from federal securities .....  | 2.  | _____         |
| 3. Balance: Subtract line 2 from line 1 .....  | 3.  | _____         |
| 4. Deduction taken for state income tax .....  | 4.  | _____         |
| 5. Interest and dividends from foreign, state and<br>municipal securities .....                        | 5.  | _____         |
| 6. Gains excluded by IRC 641(c) trusts only .....  | 6.  | _____         |
| 7. Exemption credit from federal 1041 .....  | 7.  | _____         |
| 8. Adjusted taxable income: Add lines 3 through 7 ....   | 8.  | _____         |
| 9. Compute tax on the amount shown on line 8<br>using Schedule E .....                                 | 9.  | _____         |
| 10. Personal exemption credit .....  | 10. | _____ \$40.00 |
| 11. Tax before being prorated .....  | 11. | _____         |
| 12. Nonresident percentage: Divide amount on line<br>23, page 1, by amount on line 8, Schedule C. .... | 12. | _____ %       |
| 13. Multiply line 11 by percentage on line 12 .....  | 13. | _____         |
| 14. Iowa lump sum tax: Attach federal schedule 4972  | 14. | _____         |
| 15. Iowa minimum tax: Attach IA6251 .....  | 15. | _____         |
| 16. Balance: Add lines 13, 14 and 15 .....   | 16. | _____         |
| 17. Motor fuel tax credit: Attach IA4136 .....   | 17. | _____         |
| 18. Other credits .....  | 18. | _____         |
| 19. Total credits: Add lines 17 and 18 .....   | 19. | _____         |
| 20. Total tax liability: Subtract line 19 from line 16.<br>Enter on line 33, page 1. ....              | 20. | _____         |

**Schedule D - Explanation of Expenses**[illegible]

### Schedule E - Tax Rates

Taxable Income					
Over	But Not Over		Tax Rate	Of Excess Over	
\$ 0	\$ 1,211	\$ 0.00	+ (0.36%)	x	\$ 0)
1,211	2,422	4.36	+ (0.72%)	x	1,211)
2,422	4,844	13.08	+ (2.43%)	x	2,422)
4,844	10,899	71.93	+ (4.50%)	x	4,844)
10,899	18,165	344.41	+ (6.12%)	x	10,899)
18,165	24,220	789.09	+ (6.48%)	x	18,165)
24,220	36,330	1,181.45	+ (6.80%)	x	24,220)
36,330	54,495	2,004.93	+ (7.92%)	x	36,330)
54,495	over	3,443.60	+ (8.98%)	x	54,495)